

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF MISSISSIPPI  
OXFORD DIVISION**

**UNITED STATES OF AMERICA**

**PLAINTIFF**

**vs.**

**CIVIL NO. 3:22cv142-MPM-RP**

**ALL RIGHT, TITLE, AND INTEREST  
IN REAL PROPERTY AND APPURTENANCES  
THERE TO DESCRIBED AS LOT NO. 10,  
COLDWATER HILLS SUBDIVISION, 1.50 ACRES,  
MORE OR LESS, LOCATED IN SECTION 10,  
TOWNSHIP 2 SOUTH, RANGE 3 WEST,  
MARSHALL COUNTY, MISSISSIPPI**

**DEFENDANT**

**VERIFIED COMPLAINT FOR FORFEITURE IN REM**

Comes now the United States of America, Plaintiff in the above styled cause, by and through its undersigned United States Attorney for the Northern District of Mississippi, and brings this Verified Complaint for Forfeiture In Rem and alleges as follows in accordance with Supplemental Rule G(2) of the Federal Rules of Civil Procedure:

**Nature of the Action**

1. This is an action to forfeit and condemn property to the United States pursuant to 18 U.S.C. §981 and 18 U.S.C. §985 for violations of 18 U.S.C. § 1343 (wire fraud) and/or 18 U.S.C. § 1957 (money laundering).

**The Defendant in Rem**

2. The defendant property, which includes all appurtenances and hereditaments thereto, and all improvements, buildings, structures and fixtures thereon, and any proceeds therefrom, is particularly described as:

Lot No. 10, Coldwater Hills Subdivison, 1.50 acres, more or less, located in Section 10, Township 2 South, Range 3 West, Marshall County, Mississippi, as recorded in Plat File 1021A filed for record in the office of the Chancery Clerk of Marshall County, Mississippi

Parcel Number: 132-10-003300, PPIN No. 026130 of the Marshall County Tax Assessor's Office

The record owner of the defendant property is Dianne Cox, as reflected in the public records of Marshall County, Mississippi.

3. The defendant property has not been seized. The United States has filed or will file a lis pendens in the land records of Marshall County, Mississippi to provide notice that the defendant property is subject to forfeiture to the United States. The United States does not request authority from the Court to seize the real property defendant at this time. The United States will, as provided by 18 U.S.C. § 985(b)(1) and (c)(1):

- a. post notice of this action and a copy of the Complaint on the defendant property, and
- b. serve notice of this action on the defendant property owner, and any other person or entity who may claim an interest in the defendant property, along with a copy of this Complaint, and
- c. execute a writ of entry for purposes of conducting an inspection and inventory of the property. The United States will also, as provided in 19 U.S.C. § 1606, appraise the defendant property when it executes the Writ of Entry.

#### **Jurisdiction and Venue**

4. This Court has jurisdiction over an action commenced by the United States under 28 U.S.C. § 1345, and over an action for forfeiture under 28 U.S.C. § 1355(a). This Court also has jurisdiction over this particular action under 18 U.S.C. §981 and 18 U.S.C. §985.

5. This Court has in rem jurisdiction over the defendant property under 28 U.S.C. 1355(b)(1)(A).

6. Venue is proper in this district because the defendant property is located within this district and/or because the acts or omissions giving rise to the forfeiture occurred in this district.

### **Basis for Forfeiture**

7. The defendant property is subject to forfeiture pursuant to 18 U.S.C. §981 and 18 U.S.C. §985 because it constitutes real property that represents or is traceable to the gross receipts obtained, directly or indirectly, from violations of 18 U.S.C. § 1343 (wire fraud). Additionally, the property constitutes real property involved in a transaction or attempted transaction in violation of 18 U.S.C. § 1957 (money laundering).

### **Facts**

8. Unity Tax Express, LLC is an entity registered with the Mississippi Secretary of State with an effective date of February 15, 2021. Lakisha Pearson is the Registered Agent and Organizer of the entity.

9. Unity Tax Express, LLC maintains a business bank account with Regions Bank (Acct. xxxxx4811) and Robert Pearson is listed as the sole authorized user and beneficial owner of the account. The account was opened on February 19, 2021.

10. After February 19, 2021, Unity Tax Express, LLC received multiple payments sent from other purported businesses that are believed to be involved in a conspiracy to conduct a large-scale Paycheck Protection Program (PPP) and Economic Injury Disaster Loan (EIDL) scheme in the Northern District of Mississippi. The payments Unity Tax Express, LLC received are believed to be success fee or kickbacks for obtaining loan funding for the entities making the payments to Unity Tax Express, LLC.

11. On or about March 22, 2021, Robert Pearson remitted a check drawn on the Unity Tax Express, LLC Regions Bank Account to the Bank of Holly Springs in the amount of \$185,885.74. The check endorsed by Pearson indicates that the funds were to payoff two loans (xxxx6078 and xxxx9022). The two loans that were paid off constituted liens on the defendant real property prior to the loans being paid off.

12. The United States alleges that the defendant property was purchased with proceeds obtained as a result of a conspiracy to conduct a large-scale Paycheck Protection Program (PPP) and Economic Injury Disaster Loan (EIDL) scheme in the Northern District of Mississippi.

13. Based on the foregoing, Plaintiff alleges that the defendant property identified herein is subject to forfeiture pursuant to 18 U.S.C. § 981 and 18 U.S.C. § 985.

14. That pursuant to the provisions of 18 U.S.C. § 981(f), all right, title and interest in the defendant property vested in the United States of America upon commission of the act giving rise to forfeiture.

WHEREFORE, the Plaintiff respectfully asserts that the defendant property described herein, and all improvements thereon, are forfeitable to the United States and requests:

(a) that, pursuant to 18 U.S.C. Section 985(b)(2), and 18 U.S.C. Section 983(j), which permits the Court to “take any action to . . . preserve the availability of the property subject to civil forfeiture”, the Court issue a Writ of Entry authorizing the United States, or its delegate, to enter the Defendant real property and any other structures thereon, on one or more occasions during the pendency of this in rem forfeiture action:

1. for the purpose of conducting an inspection and inventory and appraisal of the Defendant property, which inspection and inventory and appraisal may include still and video photography;

1. to be accompanied on any such occasion by any appraiser(s) selected by it to appraise the condition and value of the defendant real property pursuant to 19 U.S.C. Section 1606;

2. to be accompanied on any such occasion by any government or contract personnel selected by it for the purpose of conducting an inventory of the defendant property; and

3. to be accompanied on any such occasion by any federal, state, and local law enforcement officers selected by it to ensure the safety of any person acting under the Writ of Entry.

(b) that the Court decree that the forfeiture of the defendant real property to the United States under 18 U.S.C. § 981 and 18 U.S.C. § 985 is confirmed, enforced and ordered;

(c) that the Court thereafter order that the United States Secret Service, or its delegate, dispose of the defendant real property as provided by law; and,

(d) that the Court award Plaintiff all other relief to which it is entitled, including the costs of this action.

Respectfully submitted,

CLAY JOYNER  
United States Attorney

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**VERIFICATION**

I, Cory Voce, hereby verify and declare under penalty of perjury that I am a Special Agent with the United States Secret Service (USSS), and that I have read the foregoing *Verified Complaint For Forfeiture In Rem* and know the contents thereof, and that the matters contained in the Verified Complaint are true to my own knowledge, except that those matters herein stated to be alleged on information and belief and as to those matters I believe them to be true.

The sources of my knowledge and information and the grounds of my belief are the official files and records of the United States, information supplied to me by other law enforcement officers, as well as my investigation of this case, together with others, as a Special Agent of the USSS.

I hereby verify and declare under penalty of perjury that the foregoing is true and correct.

Dated: July 15, 2022

/s/ CORY VOCE  
CORY VOCE  
Special Agent  
USSS